COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

BERKSHIRE GAS COMPANY	D.T.E. 01-56
-----------------------	--------------

ATTORNEY GENERAL'S FIFTH SET OF DOCUMENT AND INFORMATION REQUESTS

The following is the Attorney General's FIFTH SET of information requests in the above referenced docket to be answered in accordance with the instructions already issued by the Attorney General.

AG-5-1 Please provide the Company's most recent five-year forecasts of its financial statements, including its income statements, balances sheets, and statements of cash flow. AG-5-2 Referring to Schedule JJK-8, please provide the test year total amount of Non-Union wages. AG-5-3 Referring to Schedule JJK-8, please provide the test year total amount of Officers and Directors wages. AG-5-4 Please provide a five-year history of the salaries of each of the Officers and Directors of the Company. AG-5-5 Referring to Schedule JJK-9, please provide the workpapers, calculations, formulas, assumptions, and supporting documentation for each of the allocation factors shown in the note on lines 11, 12, 13, and 14. AG-5-6 Please itemize and quantify the test year costs included in the "administrative fee" charged to the subsidiaries of Berkshire Energy Resources. AG-5-7 Referring to Schedule JJK-9, please indicate the test year amounts of Berkshire Energy Resources fees directly charged to Berkshire Propane and to Service Solutions. Please also provide the basis for those amounts charged.

AG-5-8 Please provide a balance sheet and income statement for the Berkshire Energy Resources Holding Company before consolidation with its subsidiaries for each of the years 1998, 1999, and 2000. AG-5-9 Referring to Schedule JJK-10, please provide all analyses of the Company's write-offs and/or recoveries done by or for the Company during the last three years. AG-5-10 Referring to Schedule JJK-11, line 12, please provide a complete and detailed description of all of the services and products provided by Pittsfield Generating O&M. AG-5-11 Referring to Schedule JJK-11, line 6, please itemize and quantify all Account 305 Plant Excluding the "New LNG Plant." Please also reconcile that amount with the \$837,046 amount shown on Supplementary Schedule NU-E, page 1. AG-5-12 Referring to Schedule JJK-11, line 13, please reconcile the \$1,640,164 subtotal amount shown there with the Non-Utility Plant amount of \$610,833 shown on Schedule JJK-12, page 2, line 16. AG-5-13 Referring to Schedule JJK-14, line 1 please indicate the reasons why the Company has not called or attempted to repurchase its First Mortgage Bond issue. AG-5-14 Referring to Schedule JJK-14, line 2 please indicate the reasons why the Company has not called or attempted to repurchase this Senior Note issue. AG-5-15 Please reconcile the principle amount outstanding shown on Schedule JJK-14, page 3, line 5 with the principle amount outstanding shown on Schedule JJK-14, page 4, line 5. AG-5-16 Referring to Schedule JJK-20, please provide the pro forma amount of expense included in the cost of service associated with the consulting services provided by Mr. Kelley. AG-5-17 Please itemize and quantify the cost included in the "Strike Contingency Expense" shown on Schedule JJK-21, line 1. AG-5-18 Referring to page 14 of Mr. Kruszyna's testimony, line 23, please provide the basis for the \$0.01 per gallon of throughput charge. AG-5-19 Referring to Schedule JJK-22, line 9, please indicate how the booked amount of Lost Margins was determined for the test year.

- AG-5-20 Please reconcile the test year Injuries and Damages amount shown on Schedule JJK-36, page 2, line 14 with the amount shown in the Company's Year 2000 Annual Return to the Department, page 35, line 3.
- AG-5-21 Please provide a complete and detailed description of the products and services provided for the \$20,989,423 in accounts payable to Berkshire Energy Resources as indicated in the Company's Year 2000 Annual Return to the Department, page 32, line 23. Please also provide all of the terms associated with the payable as well as a complete and detailed description of the methodology used to determine the associated interest year due on the payable.
- AG-5-22 Referring Schedule JJK-32, please provide copies of all of the medical expense bills for the years 2000 and 2001.
- AG-5-23 Referring Schedule JJK-32, please provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the Employee Co-Payment amount shown on line 3.
- AG-5-24 Referring Schedule JJK-32, please provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the allocation to rentals amount shown on line 4.
- AG-5-25 Referring Schedule JJK-32, please provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the allocation to merchandising / jobbing amount shown on line 5.
- AG-5-26 Referring to Schedule JJK-33, footnote (A), please indicate whether the referenced schedule and line number is correct and if not, please provide the correct reference.
- AG-5-27 Referring to Schedule JJK-35, please provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the unbilled allocation amount shown on line 4.
- AG-5-28 Referring to Schedule JJK-37, please provide copies of all of the bills associated with the rate case that have been received to date.

Dated: August 28, 2001.